

IN THE
INDIANA TAX COURT

NO.49T10-9309-TA-70

TOWN OF ST. JOHN, et al.,)
)
Petitioners,)
)
v.)
)
DEPARTMENT OF LOCAL)
GOVERNMENT FINANCE as successor)
to the STATE BOARD OF TAX)
COMMISSIONERS,)
)
Respondent.)
)

MONTHLY REPORT 41

As successor to the State Board of Tax Commissioners, this is monthly report
Forty-one from the Department of Local Government Finance under the Court's order
Dated May 31,2000, 729 N.E.2d 242,247. The report explains the Department's
Activities during October 2003 to implement the Court's order.

Lake County Reassessment

Department staff met with Lake County contractors in Schererville, Thursday
October 2,2003. Prior to the meeting, the State and its contractors hosted a public
meeting for the Lake County delegation in the newly renovated CLT appeal offices in
Schererville. CLT presented a short video on the process of reassessment and then CLT
managers explained the assessing process in more depth. The Commissioner and her
staff as well as representatives of Crowe Chizek also attended the presentation and

answered questions. Press kits were made available, along with brochures and handouts outlining the process and progress of reassessment.

A monthly meeting followed the presentation. Items covered included updates on the status of equalization and finalization of plans to send out Form 11 s, commonly referred to as Notice of Assessment. The Form 11s has been modified for use in Lake County. The mailing will include an informational piece on the reassessment process and instructions on how to appeal.

Since the time of the monthly meeting, the sending of Form 11 s has gone smoothly. Form 11s were mailed to Center Township taxpayers as of October 3,2003; to Winfield, Cedar Creek, West Creek, Hanover, and Eagle Creek townships as of October 10,2003; and to Hobart, St. John and Ross as of October 24. Shortly after the forms were mailed, CLT and Manatron rolled data to each of the affected townships and held training sessions for the township assessors. In these sessions, the township assessor and staff received software updates and instruction on the assessing practices used by CLT when performing the reassessment. The assessing officials are also provided with maps and Landisc CD Rom 's of the digital photographs of all properties in their townships.

CLT has been holding informal appeal hearings. As of October 25,2003,1133 taxpayers had contacted the hearing hotlines in Schererville. CLT has completed 312 residential and 27 commercial and industrial hearings on 700 parcels of land. An additional 49 hearings have been scheduled and not heard yet. The Department is finalizing forms to reflect informal hearing results and designing a data set to allow the Department to track appeals beyond the informal stage.

In addition, taxpayers can easily access assessed value information on the assessed values of their neighbors and comparable properties through the mylakecountyproperty.com website. Values are posted once the Form 11s are mailed. All taxpayers may search for assessed values by township, parcel number or address. The website also posted an explanation of neighborhood delineations and an explanation of the equalization process.

Crowe continues to meet weekly with Department assessment supervisors to evaluate the equalization efforts and further refine results. Crowe also continues to assist the Department and the county in determining proper exempt property class codes.

Software Certification

All software to be used for this reassessment is fully certified at both the state and county level.

Budgets

The Department has certified 56 county budgets for assessment year 2002, and 40 counties have mailed out tax bills.

County Ratio Studies

The Department has received 86 county ratio studies to date. *See Attached Map.* The approval allows the county assessor to issue Form 11s and proceed forward with supplying the county auditor certified values.

Counties of Concern

There are still five counties that have failed to provide equalization studies to the Department for approval. Steuben, Noble, Brown, Lawrence and Clark. Of these

counties, Steuben is the only county that chose not to send provisional bills out to its taxpayers. *See attached map.*

Brown County

Brown County continues to move forward with their reassessment. The county is currently negotiating a contract with the Nexus" Company. The Department has asked that the county forward the contract on to the state prior to signing for approval.

Public Affairs

The office of media relations continues to answer calls and respond to public information requests. Requests most often come from members of the media, and the Department has continued to provide them with accurate information in a timely manner.

Legislative Review

The Ways and Means Committee and the Senate Finance Committee have scheduled meetings around the state to discuss possible reasons and solutions to the state's current reassessment concerns. The Ways and Means Committee has scheduled six public meeting to be held throughout the state visiting such cities as Indianapolis, Terre Haute, Richmond, Lafayette, Ft. Wayne, Madison, New Albany and Evansville. The issues discussed will be broad in range and cover a proposed 14-point legislative package as well as questions on local issues. Some of these proposals, including the extension of the homestead filing deadlines for 2003 pay 2004 and allowing a waiver of the ten percent penalty.

The House is looking at legislative proposals that will provide for installment options, and the waiver of penalties as well as extending the appeal deadlines and tightening the "appeal buffers." Some other ideas for discussion include the

implementation of new deductions, reevaluating local borrowing practices, the collection of sales data and requiring that assessors be better qualified.

Statewide Equalization Issues

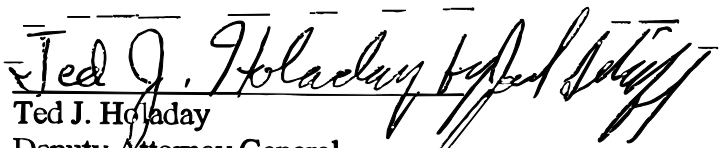
October 30, 2003, was the first Steering Committee meeting of the statewide equalization project. The Steering Committee consists of leaders in state government, business and industry as well as the presidents of the county assessors and township assessors associations. Chairman John Huie opened the meeting, and the members heard a presentation by William Sheldrake and Richard Almy and Robert Denne, partners in the firm contracted to perform the statewide analysis. Mr. Almy and Mr. Denne explained how they would be analyzing the Indiana data and offered a brief statement on the purpose of performing such a study. The next meeting will be held in December.

Lake County Steel Mills

The department continues to gather the necessary supporting documentation to base its assessment on and anticipates a final value certification of value in the near future.

Respectfully submitted,

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